

**STATE OF MINNESOTA
IN COURT OF APPEALS
A23-0126**

State of Minnesota,
Respondent,

vs.

Dontae Deshaun White,
Appellant.

**Filed August 28, 2023
Affirmed
Bratvold, Judge**

Hennepin County District Court
File No. 27-CR-20-10743

Keith Ellison, Attorney General, St. Paul, Minnesota; and

Mary F. Moriarty, Hennepin County Attorney, Adam E. Petras, Assistant County Attorney,
Minneapolis, Minnesota (for respondent)

Cathryn Middlebrook, Chief Appellate Public Defender, Christopher Mishek, Assistant
Public Defender, St. Paul, Minnesota (for appellant)

Considered and decided by Connolly, Presiding Judge; Worke, Judge; and Bratvold,
Judge.

SYLLABUS

1. The procedural and timing requirements for a defendant challenging a restitution award under Minn. Stat. § 611A.045, subd. 3 (2022), are not jurisdictional.

2. Life-insurance proceeds that a murder victim's family receives are not an economic benefit conferred by the defendant and should not be considered in determining

restitution and the amount of economic loss sustained by the victim as a result of the offense under Minn. Stat. § 611A.045, subd. 1(a)(1) (2022).

OPINION

BRATVOLD, Judge

Appellant Dontae Deshaun White seeks review of the district court’s restitution order following his conviction for second-degree intentional murder. White’s opening brief to this court argues that the district court erred in determining the amount of restitution for the victim’s mother because (1) the mother testified at the restitution hearing that the victim’s life-insurance proceeds paid for all funeral expenses that she submitted to the court and (2) some costs included in the restitution award were not related to the victim’s funeral or directly caused by his murder. Respondent State of Minnesota, in its brief to this court, argues that we should affirm the restitution order—first, because White did not comply with the procedural and timing requirements provided in Minn. Stat. § 611A.045, subd. 3, and alternatively, because the district court did not err in determining the restitution amount.

After both parties submitted their primary briefs, this court granted the parties’ joint request to supplement the record with emails about White’s restitution challenge. At oral argument, the state referred to these emails and withdrew its argument that White did not comply with the procedural and timing requirements of Minn. Stat. § 611A.045, subd. 3. This court then requested supplemental briefing on whether White complied with the procedural and timing requirements and whether the requirements are jurisdictional, among other questions.

We first determine that White's restitution challenge did not comply with the procedural and timing requirements of Minn. Stat. § 611A.045, subd. 3, but we also hold that these requirements are not jurisdictional. Thus, the district court had jurisdiction over White's restitution challenge.

Second, we consider the merits of White's restitution challenge and hold that life-insurance proceeds received by the murder victim's mother are not an economic benefit conferred by White and therefore should not be considered in determining "the amount of economic loss" sustained by the victim's family under Minn. Stat. § 611A.045, subd. 1(a)(1). Thus, the district court did not err by refusing to consider the life-insurance proceeds that the victim's mother received when it awarded restitution. Finally, we conclude that the district court did not abuse its discretion in awarding restitution for costs that postdate the victim's funeral. Accordingly, we affirm.

FACTS

On April 17, 2020, K.B. and his roommate hosted a party of approximately 100 people at their house. At the door, party attendees paid a cover charge and were searched for weapons. K.B. and his roommate were armed. White and his brother attended the party, and White snuck a gun inside the home. K.B. asked White's brother to leave. White watched this exchange from across the room and walked over to his brother and K.B. White then shot and killed K.B.

In May 2020, the state charged White with second-degree intentional murder of K.B. under Minn. Stat. § 609.19, subd. 1(1) (2018), and possession of a firearm by a prohibited person under Minn. Stat. § 624.713, subd. 1(2) (Supp. 2019). In August 2021, a

jury found White guilty of both counts, and in October, the district court sentenced White to 307 months in prison for second-degree murder. At sentencing, the district court reserved restitution to give K.B.'s mother, H.T., time to complete the required forms. White appealed his conviction and sentence, and this court affirmed. *State v. White*, No. A22-0072, 2022 WL 16728878, at *1 (Minn. App. Nov. 7, 2022), *rev. denied* (Minn. Jan 25, 2023).

On January 11, 2022, H.T. filed a claim for \$15,778.68 in restitution that included an itemized list of expenses. On January 18, the district court ordered White to pay \$15,778.68 in restitution to H.T. On May 23, White filed a memorandum challenging restitution and arguing that “[t]he amounts sought [by H.T.] are not ‘out-of-pocket expenses resulting from the crime,’ pursuant to Minn. Stat. § 611A.045” (2022) and that “White has extremely limited ability to pay.”

The district court held a restitution hearing on June 1, at which H.T. and White testified. H.T. testified, in response to questions, that K.B.'s life-insurance proceeds paid for the itemized costs included in her January 11 restitution request. At the end of the hearing, White's attorney asked to “submit an additional brief . . . adding some new information on the costs that should be covered” by restitution. The district court granted the request and gave the state the opportunity to file a responsive brief.

On June 16, White filed a request for “documentation from H.T. showing the exact amount she was given by K.B.'s life insurance policy.” This request went unanswered. On July 22, White moved to deny restitution because H.T. “has already been made whole through a life insurance payout that covered the entirety of the losses [she] accrued from

funeral expenses.” The state opposed, arguing that H.T. “suffered a loss because [life-insurance] funds that could be used otherwise had to be appropriated for funeral expenses.”

In an October 25 order, the district court denied White’s motion and ordered White to pay “the previously ordered” restitution. The district court first determined that the restitution requested was “reasonable and . . . directly related to [K.B.’s] funeral.” Second, the district court determined that K.B.’s “life insurance policy does not preclude restitution” because “the intended purpose of a life insurance policy is to provide supplemental income to a deceased[’s] family members after the death of the policyholder; and *not* solely to cover financial expenses related to the funeral of a crime victim.” Third, the district court ruled that White failed to establish his inability to pay, determining that White “has the ability to pay some amount towards restitution.”¹

White appeals.

ISSUES

- I. Did White’s restitution challenge comply with the procedural and timing requirements of Minn. Stat. § 611A.045, subd. 3, and are those requirements jurisdictional?
- II. Did the district court err by failing to consider life-insurance proceeds received by the murder victim’s mother in determining the amount of her economic loss under Minn. Stat. § 611A.045, subd. 1(a)(1)?
- III. Did the district court abuse its discretion by awarding restitution for some expenses that postdate the murder victim’s funeral?

¹ On appeal, White does not challenge the district court’s determination regarding his ability to pay.

ANALYSIS

I. Although White failed to comply with the procedural and timing requirements for challenging a restitution award, they are not jurisdictional.

Minnesota Statutes section 611A.045, subdivision 3, provides two key requirements for a defendant seeking to challenge restitution. First, a defendant “may challenge restitution, but must do so by requesting a hearing within 30 days of receiving written notification of the amount of restitution requested, or within 30 days of sentencing, whichever is later.” Minn. Stat. § 611A.045, subd. 3(b). The hearing request “must be made in writing and filed with the court administrator.” *Id.* After the 30-day time period has passed, a defendant “may not challenge restitution,” *id.*, unless the challenge relates to “the district court’s legal authority to award restitution,” *Evans v. State*, 880 N.W.2d 357, 361 (Minn. 2016).

Second, if a defendant “intends to challenge the amount of restitution or specific items of restitution or their dollar amount,” the defendant must provide “a detailed sworn affidavit . . . setting forth all challenges to the restitution or items of restitution, and specifying all reasons justifying dollar amounts of restitution which differ from the amounts requested by the victim or victims.” Minn. Stat. § 611A.045, subd. 3(a). The defendant’s affidavit “must be served on the prosecuting attorney and the court at least five business days before the hearing.” *Id.*

In its primary brief to this court, the state argues that White “did not comply with the applicable statutory requirements” because he failed to file a written hearing request within the 30-day time period and failed to serve an affidavit challenging restitution at least

five business days before the restitution hearing. White moved for additional time to respond so the parties could jointly move to supplement the record with “e-mail communications between [the district court], the prosecutor from the Hennepin County Attorney’s Office and appellant’s trial counsel pertaining to the timing of appellant’s restitution challenge.” In an affidavit filed in support of the motion, White’s attorney averred that the state’s attorney was “not aware of the e-mails” at the time the state filed its brief with this court. In a written order, this court granted White’s request for more time to respond and granted the joint motion to supplement the record with the specified emails. White’s reply brief argues that “the supplemented record shows that both parties waived the statutory requirements under Minn. Stat. § 611A.045,” subd. 3, and that the state forfeited any challenge to White’s compliance with the procedural and timing requirements.

At oral argument, the state’s attorney mentioned the emails and then withdrew the state’s argument about White’s failure to comply with the statutory requirements to challenge restitution. After oral argument, this court directed the parties to submit supplemental briefs on the following questions: (1) did White comply with the procedural and timing requirements of Minn. Stat. § 611A.045, subd. 3, (2) are these requirements jurisdictional, and (3) did the state forfeit or waive any challenge to White’s compliance with the procedural and timing requirements? The parties’ supplemental briefs agree on the answers to all three questions, which we will discuss in turn.

A. White did not comply with the procedural and timing requirements to challenge restitution.

The state did not raise the issue of White's compliance with the procedural and timing requirements in district court, and thus, the district court did not rule on this issue. On appeal, White's supplemental brief acknowledges, and the state agrees, that White did not comply with the procedural and timing requirements of Minn. Stat. § 611A.045, subd. 3. White failed to file a written request for a restitution hearing within 30 days of receiving written notification of the amount of restitution H.T. requested, and White did not serve an affidavit at least five business days before the hearing.

We appreciate White's candor. Our review of the supplemental record establishes that on January 18, seven days after H.T.'s restitution request, White's attorney emailed the prosecuting attorney and the district court, stating that White "contest[ed] the amount requested for restitution" and that if the district court's order was "the last final word on restitution . . . then [White] would ask the court to schedule a hearing as soon as feasible." White never filed a written hearing request with the court administrator, as required by Minn. Stat. § 611A.045, subd. 3(b), and White never served an affidavit challenging the restitution request, as required by Minn. Stat. § 611A.045, subd. 3(a). Thus, White's restitution challenge did not comply with the statutory requirements.

B. The procedural and timing requirements for challenging restitution are claim-processing deadlines.

Because White did not comply with the procedural and timing requirements of Minn. Stat. § 611A.045, subd. 3, we consider whether the district court lacked subject-matter jurisdiction over White's restitution challenge. Jurisdiction is a "threshold

issue” that courts may raise sua sponte. *Kingbird v. State*, 973 N.W.2d 633, 637 (Minn. 2022). We note that this appears to be a question of first impression.² “Questions concerning the authority and jurisdiction of the lower courts are legal issues subject to de novo review.” *State v. Pflepsen*, 590 N.W.2d 759, 763 (Minn. 1999). Likewise, we review questions of statutory interpretation de novo. *State v. Pakhnyuk*, 926 N.W.2d 914, 920 (Minn. 2019). The appellate courts’ “objective in statutory interpretation is to effectuate the intent of the legislature.” *State v. Riggs*, 865 N.W.2d 679, 682 (Minn. 2015) (quotation omitted).

“Subject-matter jurisdiction is a court’s power to hear and determine cases that are presented to the court.” *State v. Losh*, 755 N.W.2d 736, 739 (Minn. 2008). Subject-matter jurisdiction “can never be forfeited or waived,” *Reed v. State*, 793 N.W.2d 725, 731 (Minn. 2010) (quotation omitted), and “cannot be conferred by consent,” *State ex rel. Farrington v. Rigg*, 107 N.W.2d 841, 842 (Minn. 1961). “On the other hand, inflexible claim-processing rules are ‘unalterable on a party’s application but can nonetheless be forfeited if the party asserting the rule waits too long to raise the point.’” *Reed*, 793 N.W.2d at 731 (quoting *Eberhart v. United States*, 546 U.S. 12, 15 (2005)).

² Existing caselaw has addressed whether the district court may deny a defendant’s untimely restitution challenge and has affirmed a district court’s discretion to do so. *See, e.g., Hannon v. State*, 957 N.W.2d 425, 434 (Minn. 2021) (concluding that “[a] district court does not err in denying an untimely challenge to a restitution award”); *Evans*, 880 N.W.2d at 361 (determining the district court did not err in concluding the defendant’s restitution challenge was untimely under Minn. Stat. § 611A.045, subd. 3 (2014)). Existing caselaw has not addressed whether the district court has jurisdiction to consider an untimely restitution challenge.

The Minnesota Supreme Court has recognized the “critical difference between a rule governing subject-matter jurisdiction and an inflexible claim-processing rule.” *Id.* (quotation omitted). For example, in *Reed*, the supreme court concluded that, in the criminal-law context, “a statute-of-limitations defense is a claim-processing rule, which is subject to waiver,” and “not a jurisdictional rule that deprives a district court of its power to adjudicate a case.” *Id.* at 731-32 (citing Minn. Stat. § 628.26 (1974)).

In *Carlton v. State*, the supreme court explained how to determine whether a statutory time limitation is jurisdictional. 816 N.W.2d 590, 601-02 (Minn. 2012). The supreme court reasoned that statutory time “limitations operate as jurisdictional bars where the claim subject to the limitations period is purely statutory.” *Id.* at 601. “In other words, where a statute gives a new right of action, not existing at common law, a statutory time limit constitutes an element in the right itself, such that failure to comply with the time limit will deprive the court of jurisdiction to hear the claim.” *Id.* (quotation omitted). The supreme court also explained that even if a statute creates a new cause of action, we “must also look to the statute’s language, history, and structure to evaluate whether the Legislature intended the time limit . . . to be a waivable statute of limitations, or a jurisdictional bar.” *Id.* at 602.

In their supplemental briefs, the parties apply the *Carlton* framework and argue that the procedural and timing requirements of Minn. Stat. § 611A.045, subd. 3, are “non-jurisdictional claim-processing rules.” We agree for two reasons.

First, Minnesota Statutes chapter 611A “did not create an entirely new cause of action unknown at common law.” *Id.* at 601. White argues that before Minnesota statutes

authorized restitution, “district courts ordered restitution as a condition of probation for theft and forged checks convictions.” The state asserts that “the principles that power the restitution statute existed at common law,” citing *Hendrickson v. Minnesota Power & Light Co.*, 104 N.W.2d 843 (Minn. 1960). This court has recognized that “[r]estitution is an age-old concept, stretching back to ancient societies where offenders were required to reimburse victims or their families for losses sustained from an offense.” *State v. Davis*, 907 N.W.2d 220, 223 (Minn. App. 2018), *rev. denied* (Minn. Apr. 17, 2018). Accordingly, restitution predates the legislature’s “first statutory provision for restitution in 1983.” *Id.*

Second, the restitution statute’s language and legislative history guide our understanding of legislative intent. *See Carlton*, 816 N.W.2d at 602. Minnesota Statutes section 611A.045, subdivision 3, does not refer to the district court’s jurisdiction. While the procedural and timing requirements are stated in mandatory language, the supreme court has held that mandatory language alone does not mean the legislature intended the procedural requirements to be jurisdictional. *See In re Civ. Commitment of Giem*, 742 N.W.2d 422, 430 (Minn. 2007) (“In the absence of a clear legislative statement that the [statutory] deadlines operate to divest the court of jurisdiction . . . we hold that the deadlines . . . , while written in mandatory language, do not divest the district court of subject matter jurisdiction.”).

Legislative history shows that the legislature did not adopt procedural or timing requirements to challenge restitution when it first passed Minn. Stat. § 611A.045 in 1985. 1985 Minn. Laws ch. 110, § 2, at 306. The five-day affidavit requirement and the 30-day restitution-hearing requirement were enacted in 1994 and 1999, respectively. 1994 Minn.

Laws ch. 636, art. 7, § 4, at 2298-99; 1999 Minn. Laws ch. 38, § 1, at 160. When the legislature intends that time limits will “alter drastically the district court’s jurisdiction . . . we would expect the deprivation of jurisdiction to be explicitly stated.” *Carlton*, 816 N.W.2d at 604. Instead, the bill adding the 30-day time limit for restitution-hearing requests was introduced as “limiting the time period during which a defendant may challenge a restitution request.” State of Minnesota, *Journal of the Senate*, 81st Sess. 60 (Jan. 14, 1999). And the bill adding the five-day affidavit requirement was described as “providing that the offender has the burden to produce evidence if challenging restitution dollar amounts.” State of Minnesota, *Journal of the House*, 78th Sess. 5003 (March 7, 1994). Based on the statutory language and legislative history of the procedural and timing requirements, we conclude that the legislature did not intend to create a jurisdictional bar. *See Carlton*, 816 N.W.2d at 602.

For the reasons discussed, we hold that the procedural and timing requirements of Minn. Stat. § 611A.045, subd. 3, are claim-processing rules rather than jurisdictional requirements. Thus, the district court had subject-matter jurisdiction over White’s untimely restitution challenge.³ Further, because the procedural and timing requirements of Minn. Stat. § 611A.045 are claim-processing rules, they may be forfeited or waived. *See Reed*,

³ Although we conclude that the procedural and timing requirements of Minn. Stat. § 611A.045, subd. 3, are not jurisdictional, we observe that the informality of the parties’ email correspondence regarding White’s restitution challenge created significant problems—an incomplete record, the state’s reliance on that record when preparing its brief, the withdrawal of an issue at oral argument, and the delayed submission of this appeal. These inefficiencies would have been avoided if counsel had followed the statute’s mandatory language and filed a written hearing request with the court administrator.

793 N.W.2d at 731. The parties agree that the state forfeited and/or waived the requirements either by failing to object in district court or by agreeing to waive them in the emails included in the supplemental record. Because the state withdrew its challenge on appeal to White’s compliance with the procedural and timing requirements, we conclude that the state waived the issue. *See State v. Krause*, 817 N.W.2d 136, 148 n.10 (Minn. 2012) (“A waiver is an intentional and voluntary relinquishment of a known right.” (quotation omitted)). Thus, we need not address whether the state forfeited and/or waived the statutory requirements during district court proceedings.

II. The district court did not err by refusing to consider life-insurance proceeds received by the murder victim’s mother in determining the amount of her economic loss.

“A victim of a crime has the right to receive restitution as part of the disposition of a criminal charge . . . if the offender is convicted.” Minn. Stat. § 611A.04, subd. 1(a) (2022). “The primary purpose of the [restitution] statute is to restore crime victims to the same financial position they were in before the crime.” *State v. Palubicki*, 727 N.W.2d 662, 666 (Minn. 2007). “A request for restitution may include, but is not limited to, any out-of-pocket losses resulting from the crime, including medical and therapy costs, replacement of wages and services . . . and funeral expenses.” Minn. Stat. § 611A.04, subd. 1(a). “[I]n determining whether to order restitution and the amount of the restitution,” the district court shall consider “the amount of economic loss sustained by the victim as a result of the offense” and “the income, resources, and obligations of the defendant.” Minn. Stat. § 611A.045, subd. 1(a)(1), (2). “The term ‘victim’ includes the family members . . . of a . . . deceased person.” Minn. Stat. § 611A.01(b) (2022).

District courts have broad discretion to award restitution, and this court will not reverse a district court's restitution decision absent an abuse of that discretion. *State v. Andersen*, 871 N.W.2d 910, 913 (Minn. 2015). “The district court’s factual findings will not be disturbed unless they are clearly erroneous.” *Id.* “The interpretation of the restitution statute is a question of law that [appellate courts] review de novo.” *State v. Currin*, 974 N.W.2d 567, 571 (Minn. 2022).

H.T. testified at the restitution hearing that she received proceeds from K.B.’s life-insurance policy and used the proceeds to cover the cost of “everything” she included in her restitution request. The district court concluded that H.T. was entitled to restitution under Minn. Stat. § 611A.04 (2022) to “cover financial expenses related to the funeral” despite having received proceeds from the victim’s life-insurance policy. The district court reasoned, first, that “[o]ne of the primary purposes of a life insurance contract is to provide for the financial needs of a person,” citing *MONY Life Insurance Co. v. Ericson*, 533 F. Supp. 2d 921, 924 (D. Minn. 2008). Next, the district court pointed out that requiring H.T. “to use the proceeds of her son’s insurance policy to pay his funeral expenses” would “frustrate[]” the “primary purpose of the policy.”

In his opening brief to this court, White argues that the district court “erred in its calculation of loss because it refused to subtract the life insurance pay-outs from the funeral expenses incurred.” White argues that “the plain meaning of the statutory phrase[] ‘the amount of economic loss’ . . . show[s] that the legislature intended to require insurance

proceeds gathered as a result of the crime to be accounted for in determining the aggregate loss.”⁴

White relies on *Curriu*, in which the supreme court stated that “the amount of economic loss sustained by the victim *as a result of the offense*” under Minn. Stat. § 611A.045, subd. 1(a)(1), “is the total or aggregate diminution or deprivation of money, goods, or services that a victim suffers as a direct result or natural consequence of the defendant’s crime.” *Id.* at 573 (emphasis added). The supreme court concluded that “restitution awards must account for *any benefits received from the defendant* to determine the aggregate economic loss.” *Id.* (emphasis added). White asserts that under *Curriu*, H.T.’s “aggregate economic loss . . . was zero” because life-insurance proceeds are a “benefit conferred on the victim due to the defendant’s conduct.” The state argues that *Curriu* is factually distinct because it did not involve “a murder and the issue of funeral expenses for the” victim.⁵

⁴ White also argues that “subtracting insurance proceeds from economic losses is an accepted legal principle when calculating restitution” and analogizes life insurance to homeowners’ insurance. White contends that in *State v. Wigham*, “[t]he state acknowledged that allowing the victim to recover insurance proceeds and restitution from the defendant was a ‘duplication error.’” 967 N.W.2d 657, 660 (Minn. 2021). But White misreads *Wigham*, in which “[t]he State recognized a *possible* duplication error in the restitution amounts requested in the affidavits submitted by the insurance company and the homeowner.” *Id.* (emphasis added). Also, *Wigham* concerned the district court’s consideration of the defendant’s ability to pay restitution, and thus, the supreme court did not decide whether insurance proceeds should be offset when awarding restitution to a homeowner who received proceeds under a homeowners’ policy. *Id.* at 666.

⁵ We agree with the state that the facts in *Curriu* are unique and very different from the facts in this case. *Curriu*—who was barred from participating as a medical-assistance provider—billed the Minnesota Department of Human Services (DHS) for nursing services rendered by agencies that *Curriu* secretly owned and managed. *Id.* at 569. The district court

We conclude that the life-insurance proceeds H.T. received from K.B.’s murder are not an economic benefit conferred by White or his offense. Under *Currin*, to determine the amount of economic loss sustained by a victim as a result of an offense, the district court considers any benefits the victim “received from the defendant.” *Id.* at 573. Life insurance for a murder victim is an economic benefit to the beneficiary of the policy, but it is a benefit conferred by the individual who paid the insurance premiums, not the defendant who murdered the insured.⁶ Therefore, a district court should not consider life-insurance proceeds in determining the victim’s “amount of economic loss” under Minn. Stat. § 611A.045, subd. 1(a)(1).⁷

ordered Currin to pay restitution of \$2.64 million, the total amount that DHS paid to Currin’s agencies. *Id.* at 570. In a postconviction petition and on appeal, Currin argued that “because her agencies used \$1.1 million of the funds to pay for nursing services provided to Medicaid beneficiaries, DHS received benefits from these payments, and therefore they were not an economic loss” and should not be included in the amount of restitution. *Id.* The supreme court affirmed the district court’s restitution award and emphasized that Currin was disqualified from participating as a medical-assistance provider. *Id.* at 575-76. The supreme court determined that “there was no benefit to DHS, the victim in this case, in paying Currin’s agencies funds the agencies were not entitled to receive.” *Id.* at 575. The court also noted that its holding was “limited to the unique facts and circumstances of [the] case.” *Id.* at 576.

⁶ Because we determine that life-insurance proceeds are not a benefit conferred by the defendant, we need not consider White’s argument that under Minn. Stat. § 611A.04, subd. 1(a), the term “out-of-pocket losses resulting from the crime” means losses paid for with “one’s own money rather than with money from another source,” such as insurance. We note that Minn. Stat. § 611A.04, subd. 1(a), states that “[a] request for restitution *may include, but is not limited to*, any out-of-pocket losses resulting from the crime, including . . . funeral expenses.” (Emphasis added.)

⁷ We note that other states have declined to offset life-insurance proceeds against restitution awards. *See, e.g., State v. Bruce*, 907 N.W.2d 773, 776-77 (N.D. 2018) (affirming the district court’s award of restitution for funeral expenses that were paid by a life-insurance policy); *Brown v. State*, 657 So. 2d 1280, 1281 (Fla. Dist. Ct. App. 1995) (stating that

Because life-insurance proceeds are not a benefit conferred by the defendant, we conclude that the district court did not err by refusing to consider the life-insurance proceeds received by the victim's mother in determining "the amount of economic loss" under Minn. Stat. § 611A.045, subd. 1(a)(1).

III. The district court did not abuse its discretion by awarding restitution for some expenses that postdate the victim's funeral.

Minnesota Statutes section 611A.045, subdivision 1(a)(1), provides that in determining restitution, the district court should consider "the amount of economic loss sustained by the victim as a result of the offense." In *Riggs*, the supreme court interpreted the phrase "as a result of the offense" to "require[] the district court to consider the economic loss sustained by the victim as a consequence of the defendant's violation of the law." 865 N.W.2d at 685-86. Later, in *State v. Boettcher*, the supreme court clarified that the "general rule . . . is that a district court may order restitution only for losses that are directly caused by, or follow naturally as a consequence of, the defendant's crime." 931 N.W.2d 376, 381 (Minn. 2019).

A district court has broad discretion to award restitution, and we review the ultimate question of whether to award restitution for abuse of discretion. *Id.* at 380. The district court abuses its discretion when "its decision is based on an erroneous view of the law or is against logic and the facts in the record." *State v. Nicks*, 831 N.W.2d 493, 503 (Minn.

"whether the source of any portion of the funeral expenses was life insurance benefits is immaterial" in determining restitution). This court is "not bound to follow precedent from other states or federal courts," but "these authorities can be persuasive," especially when Minnesota courts have not addressed the question. *State v. McClenton*, 781 N.W.2d 181, 191 (Minn. App. 2010), *rev. denied* (Minn. June 29, 2010).

2013) (quotation omitted). The supreme court has recognized “that the restitution statute’s broad language gives the district court significant discretion to award restitution for a victim’s expenses.” *Palubicki*, 727 N.W.2d at 666.

Here, the district court determined that H.T.’s request for restitution was “reasonable” and that the costs “are directly related to the victim’s funeral” because “[h]ad Mr. White not murdered H.T.’s son,” H.T. “would not have had to orchestrate and also financially cover the expenses for the victim’s funeral arrangements.” The district court concluded that “the costs incurred were not excessive but proportional to the expected services that surround the event of losing a loved one.”

White argues that the “district court erred in awarding restitution for several of the claimed items because they were not costs that follow naturally as a consequence of White’s crime.” White specifically challenges the district court’s award of restitution for certain costs that postdate K.B.’s funeral. White argues that K.B.’s funeral occurred on May 1, 2020, but the restitution award included expenses for a “celebration of life” barbeque that occurred on June 12, 2020, and a “celebration of life” boat party that occurred on August 14, 2020, making the costs from these events “too attenuated.” White makes similar arguments about restitution for necklaces memorializing K.B. purchased in January 2021, K.B.-themed t-shirts, buttons, and masks purchased in March 2021, and doves released in April 2021 on the anniversary of K.B.’s death. The state argues that because “there exists some evidentiary support for the judge’s discretionary determination” regarding restitution, the district court did not abuse its significant discretion.

White relies on *State v. Lindsey*, in which the supreme court upheld a restitution award for “several of the murder victim’s funeral expenses, including the cost of funeral clothes, postage stamps for thank-you cards, a hotel room for a relative and reception, the cost of hiring a soloist, a limousine service, and other miscellaneous items.” 632 N.W.2d 652, 664 (Minn. 2001). White argues that “unlike the items in *Lindsey*,” the items challenged here “are not related to funeral costs.” White also cites *State v. Tenerelli*, in which the supreme court upheld a restitution award for the costs of “a traditional Hmong ceremony” involving “the sacrifice of live animals to heal the soul of someone who has been physically and emotionally harmed.” 598 N.W.2d 668, 669, 672 (Minn. 1999). White asserts that in *Tenerelli*, “there was an extensive record” about the necessity of the Hmong ceremony, unlike here, where “there was nothing in the record about why [the postfuneral costs] were similarly necessary.”

White’s arguments are unavailing. As noted above, Minn. Stat. § 611A.04, subd. 1(a), provides that restitution “*may include, but is not limited to*, any out-of-pocket losses resulting from the crime, including . . . funeral expenses.” (Emphasis added.) The supreme court has declined to “construe the [restitution] statute to exempt certain types of expenses, even though [appellate courts] may consider these expenses inappropriate,” noting that “[t]o do so would run contrary to the clear language of section 611A.04,” which “delegat[es] the decision to the sentencing court.” *Id.* at 671 (quotation omitted). Thus, given the “broad language” of Minn. Stat. § 611A.04, subd. 1(a), and the district court’s “significant discretion to award restitution,” the district court did not err in determining the postfuneral costs were directly related to K.B.’s death. *Id.*

DECISION

We hold that the procedural and timing requirements of Minn. Stat. § 611A.045, subd. 3, are claim-processing rules. Thus, White's failure to comply with the requirements did not divest the district court of subject-matter jurisdiction over White's restitution challenge. We also hold that life-insurance proceeds received by a murder victim's family are not an economic benefit conferred by the defendant or the defendant's crime. Therefore, the district court did not err when it refused to consider the life-insurance proceeds received by the victim's mother in determining the amount of her economic loss under Minn. Stat. § 611A.045, subd. 1(a)(1). Finally, we conclude that the district court did not abuse its discretion by awarding restitution for costs that postdate the victim's funeral.

Affirmed.